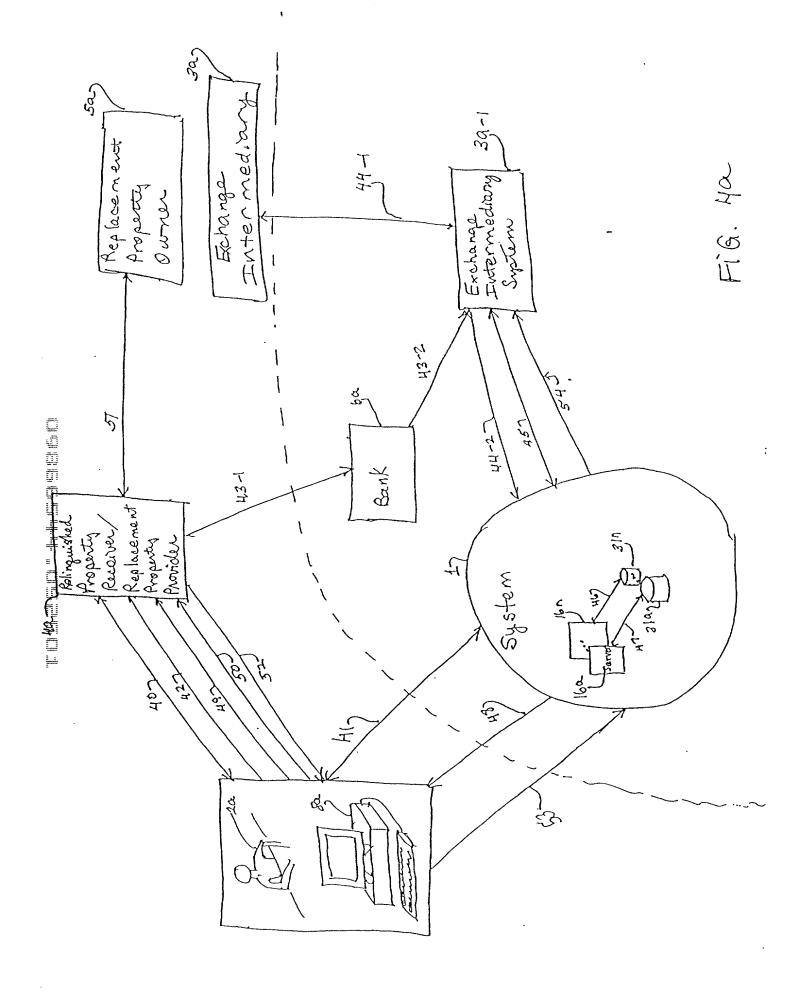
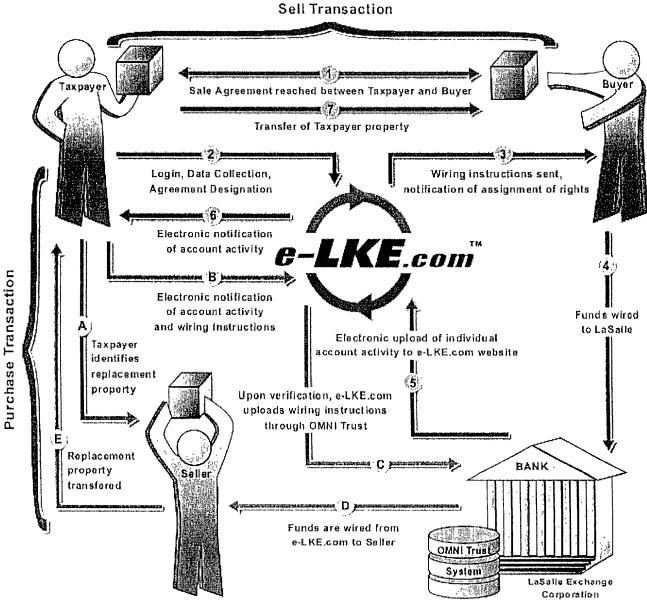


Fig. 3





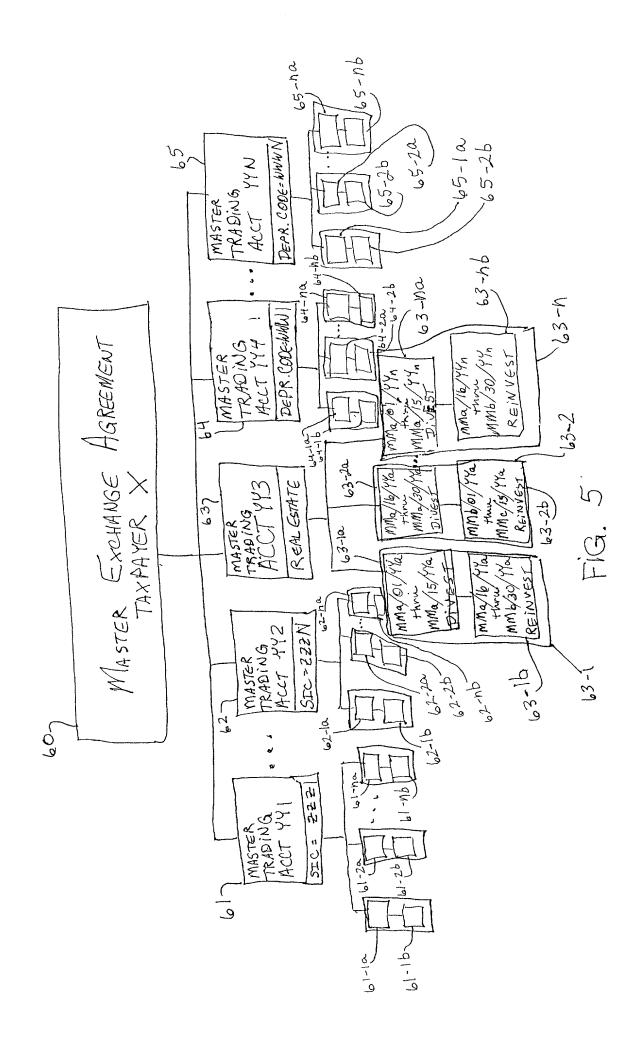
Legend:

Steps 1-6 Login, Data Collection, and Original Sales Agreement set-up occurs prior to 45 day window

Step 7 Initiates the 45 day window

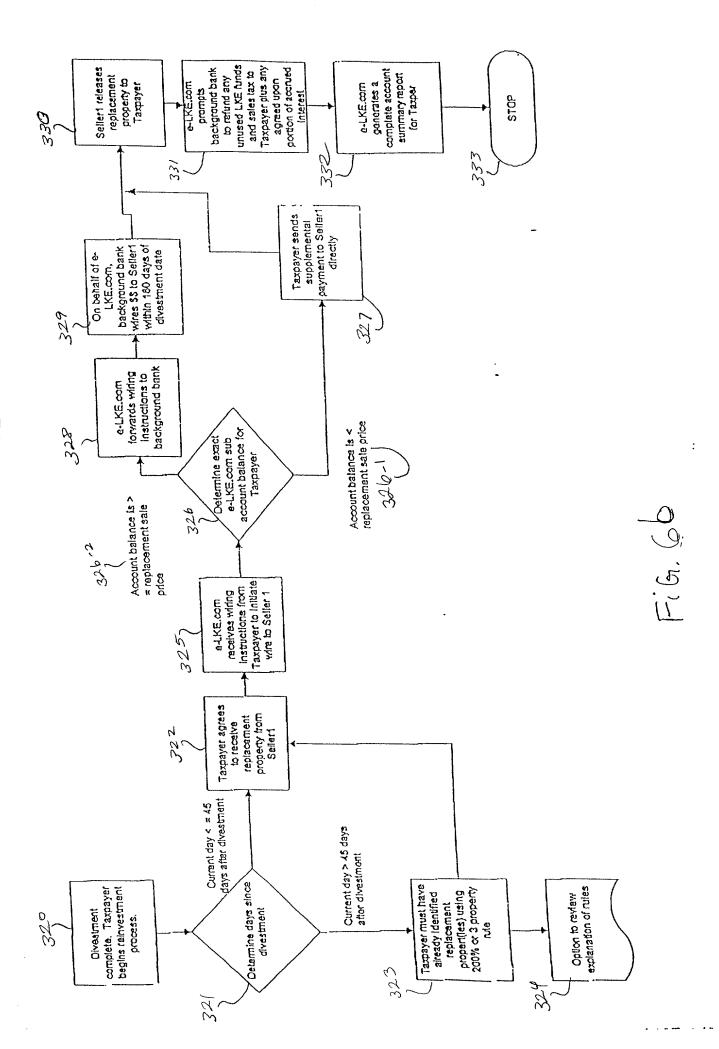
Steps A-F Occur during 180 day replacement window

Fig. 4b



ĺ

į



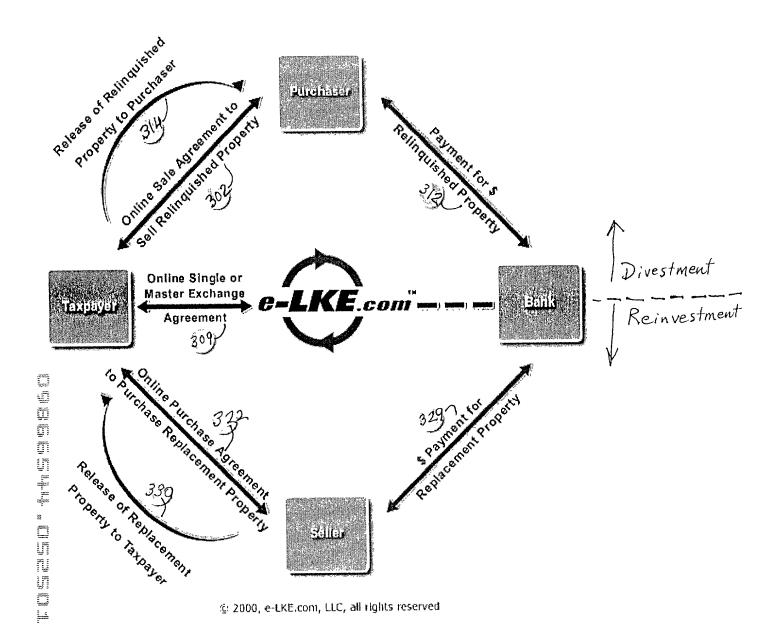


FiG. 7a

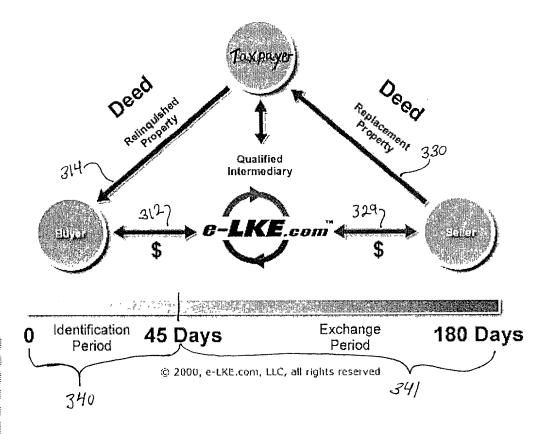


Fig. 76

•-

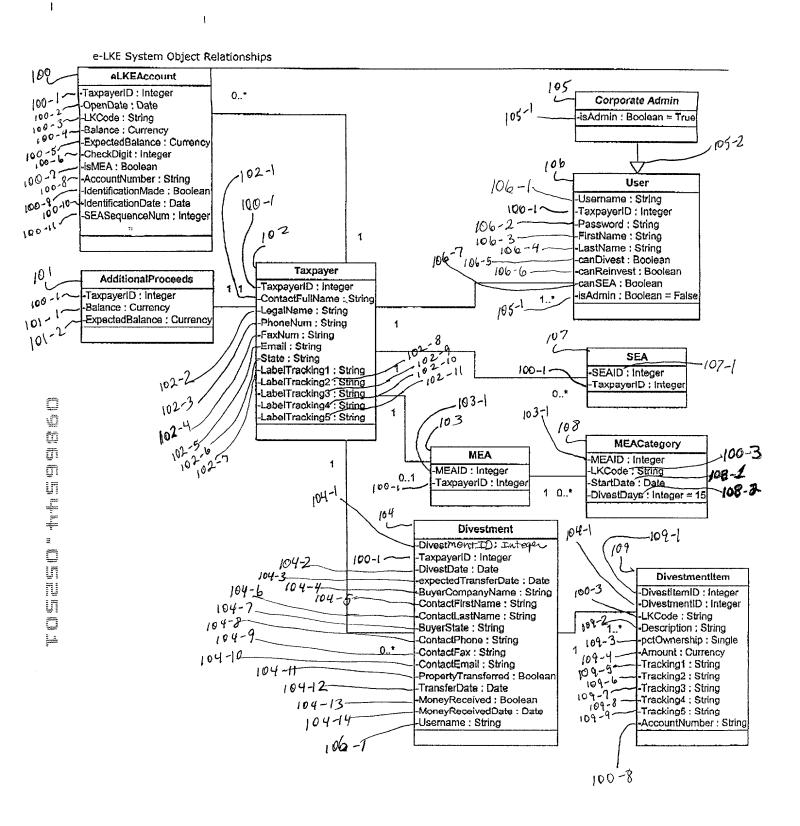


Fig. 8a

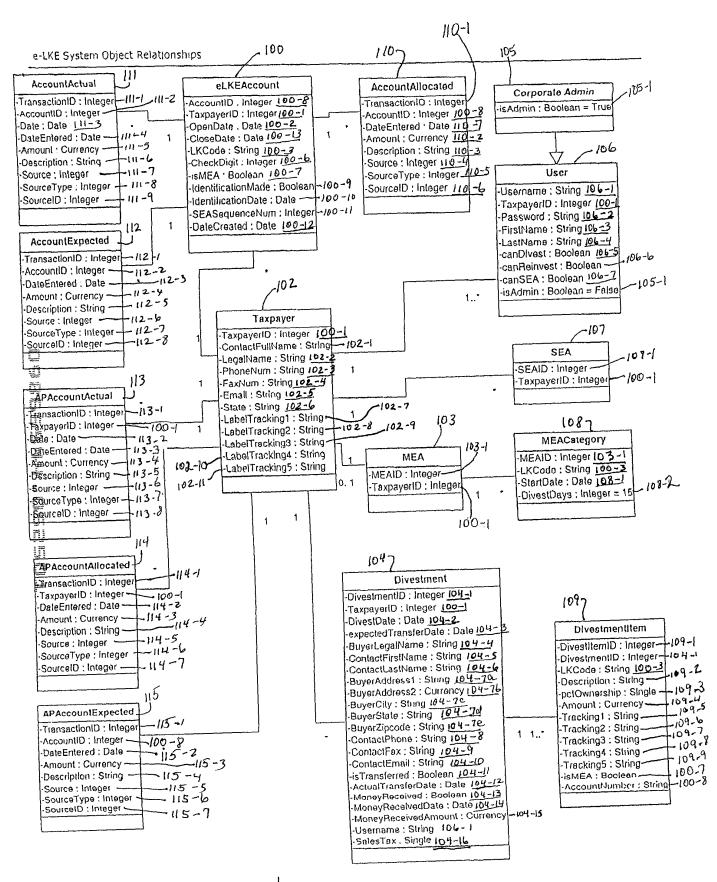


Fig. 86-1

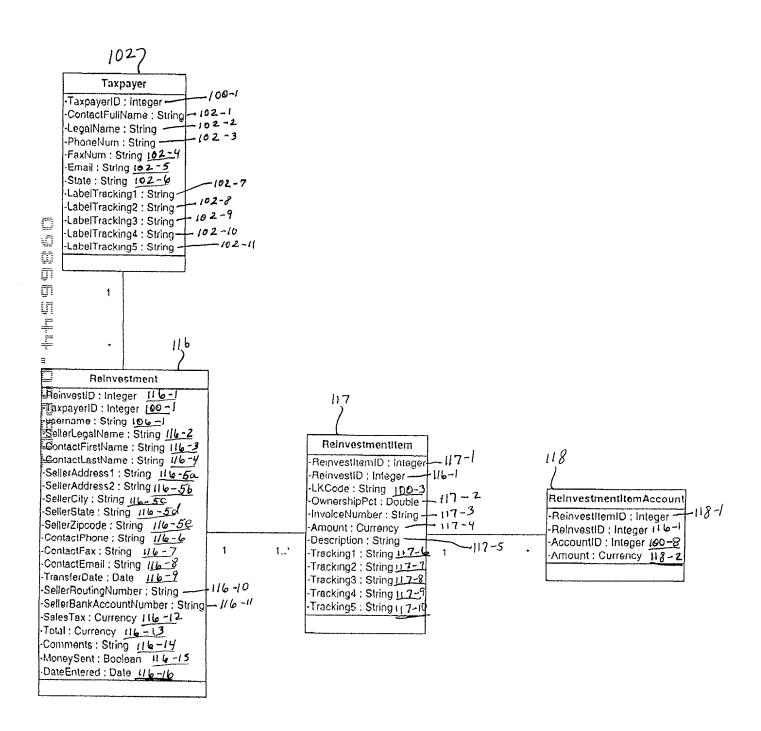
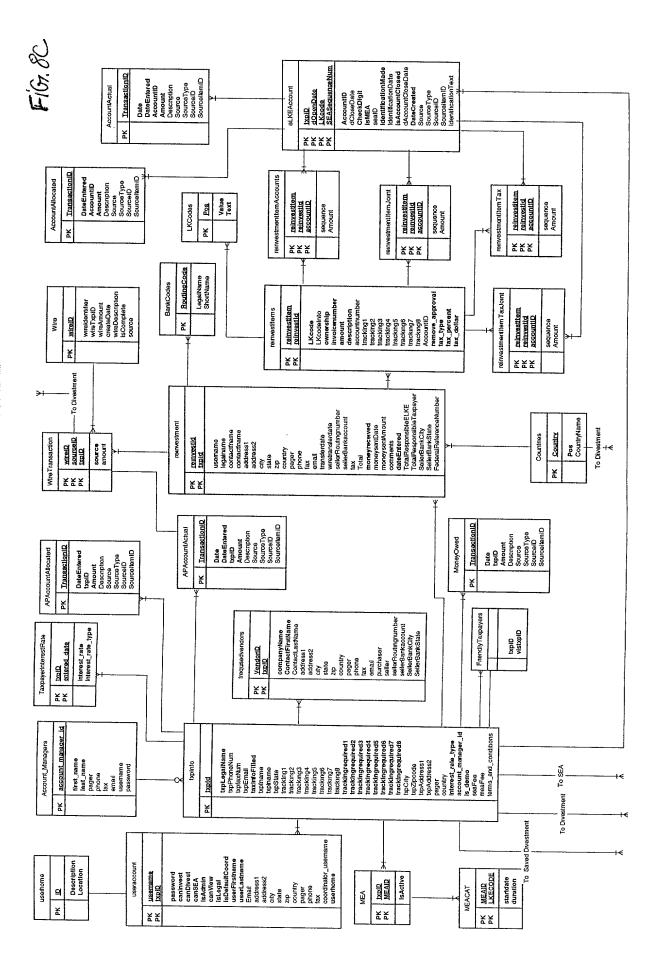
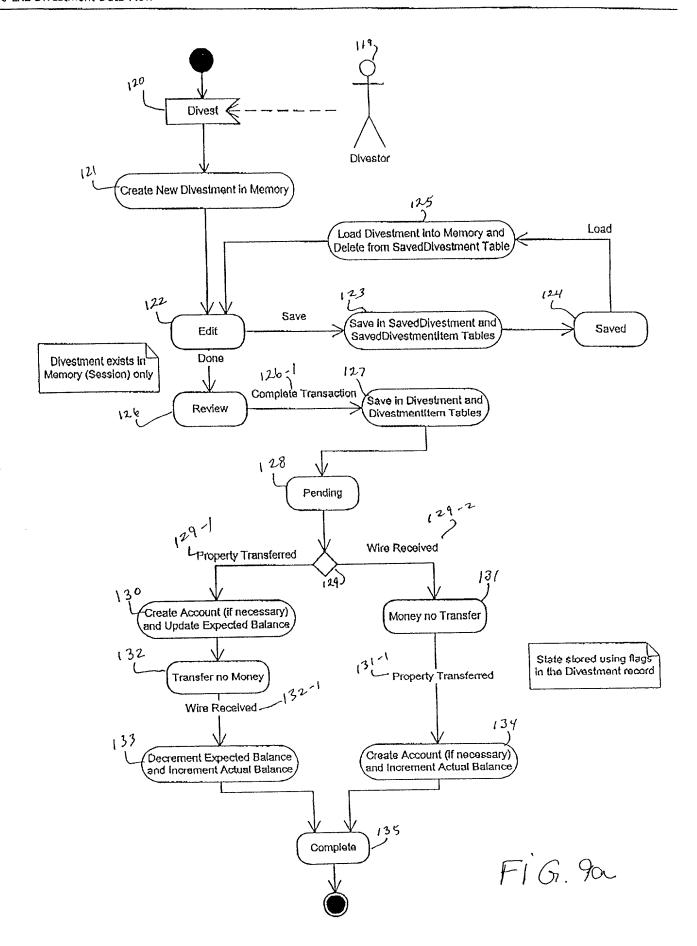
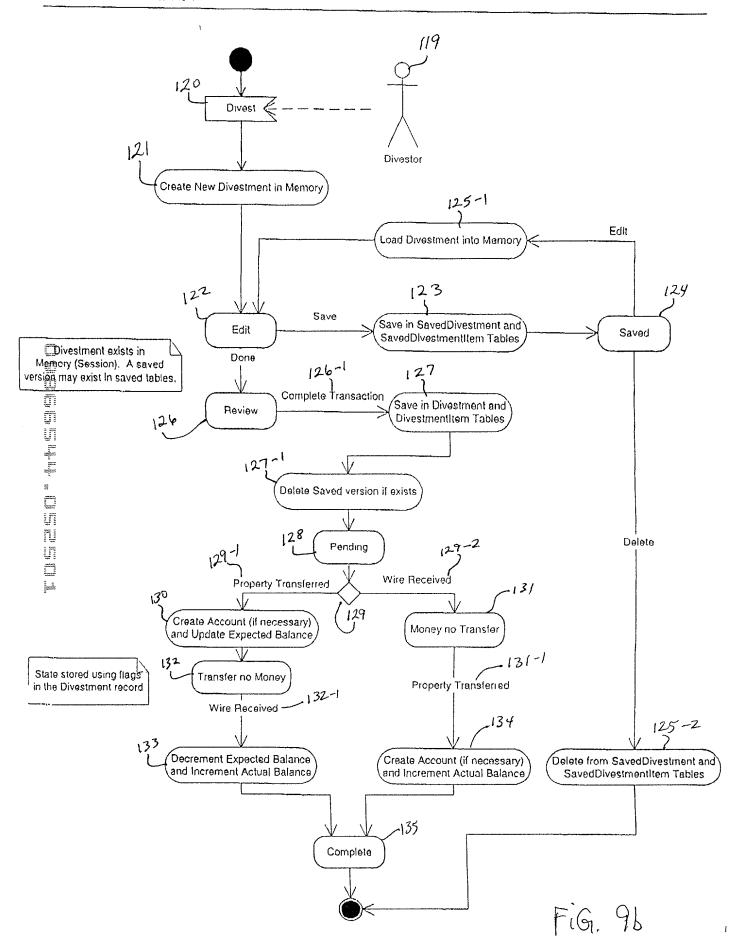


FiG. 8b-2







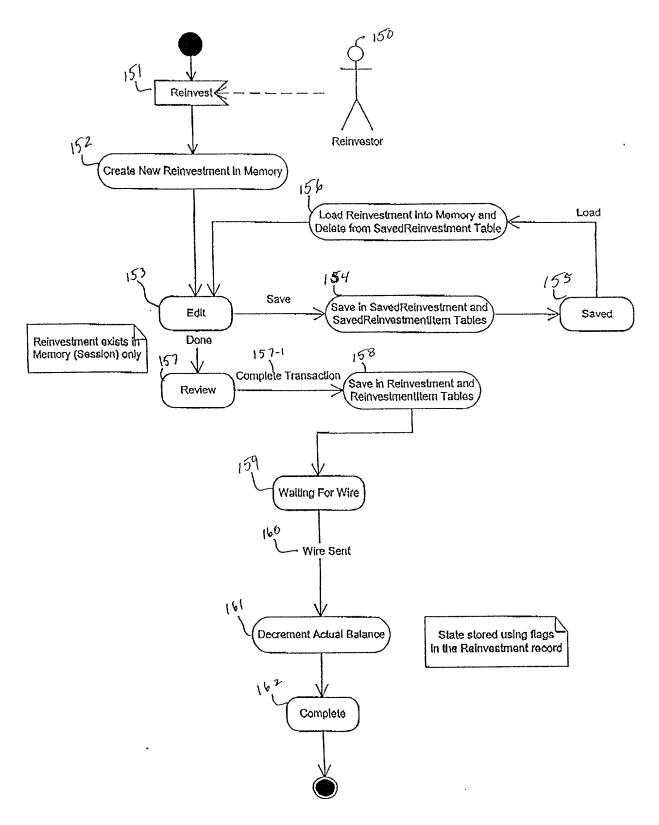


FiG. 10a

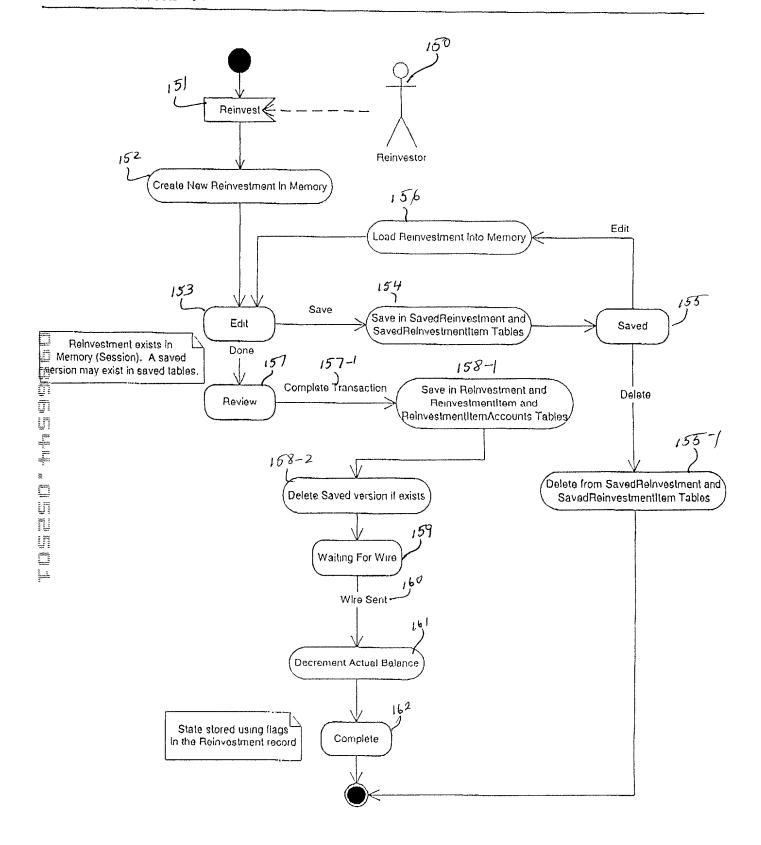
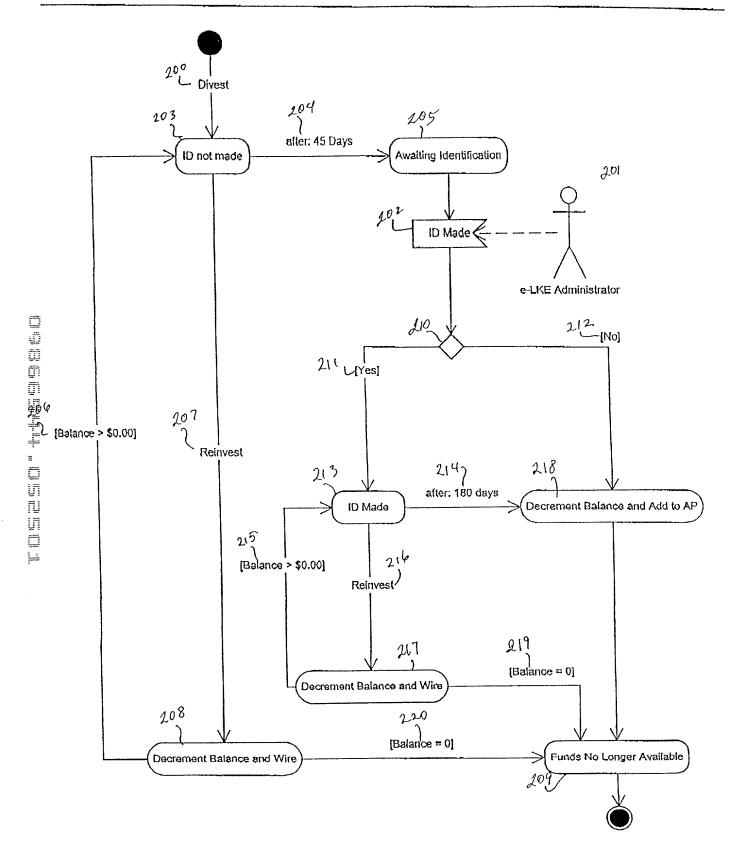
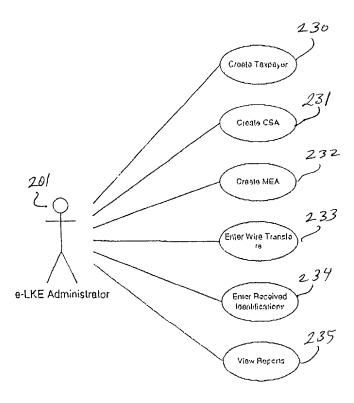
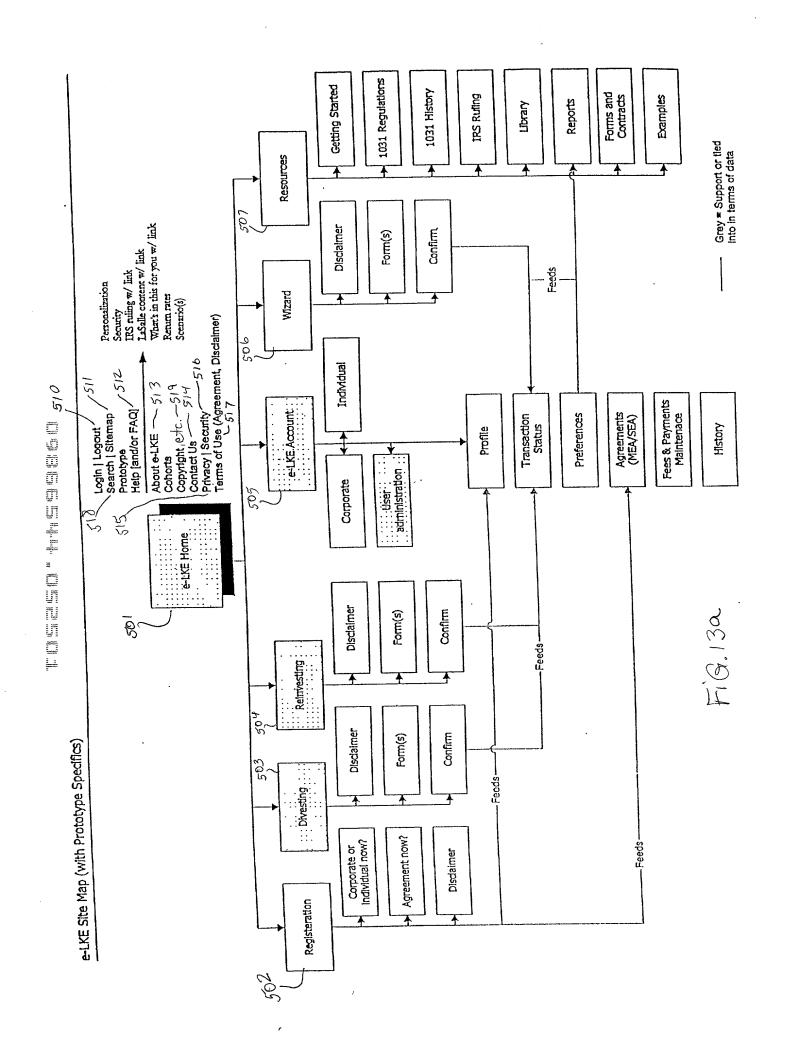


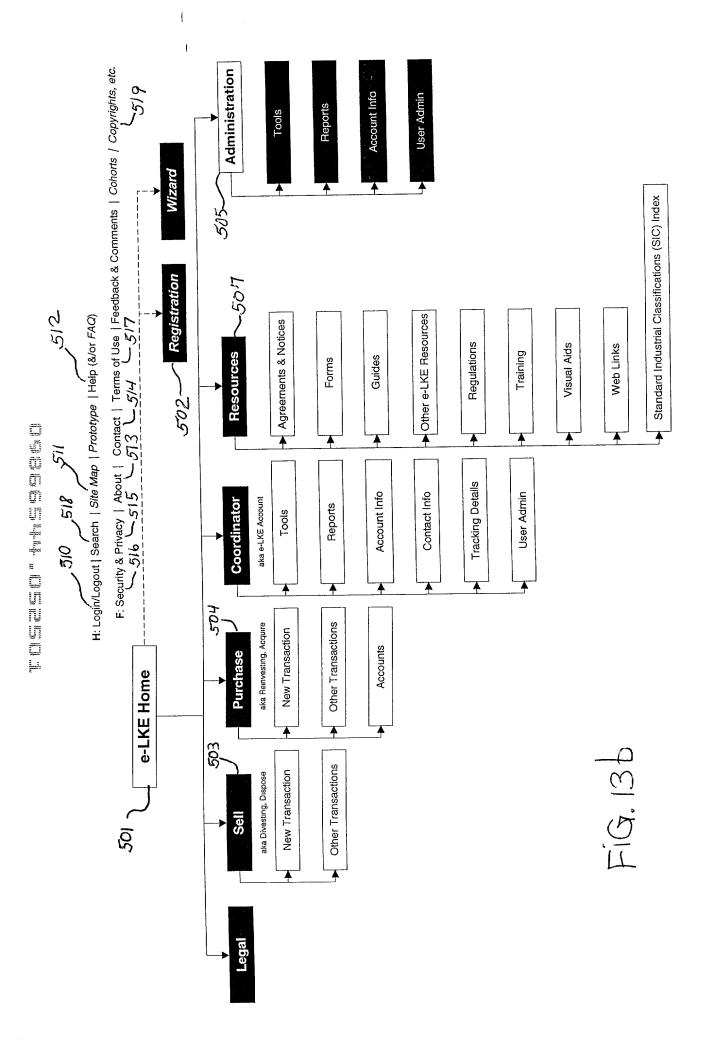
FiG. 10b



F167.11







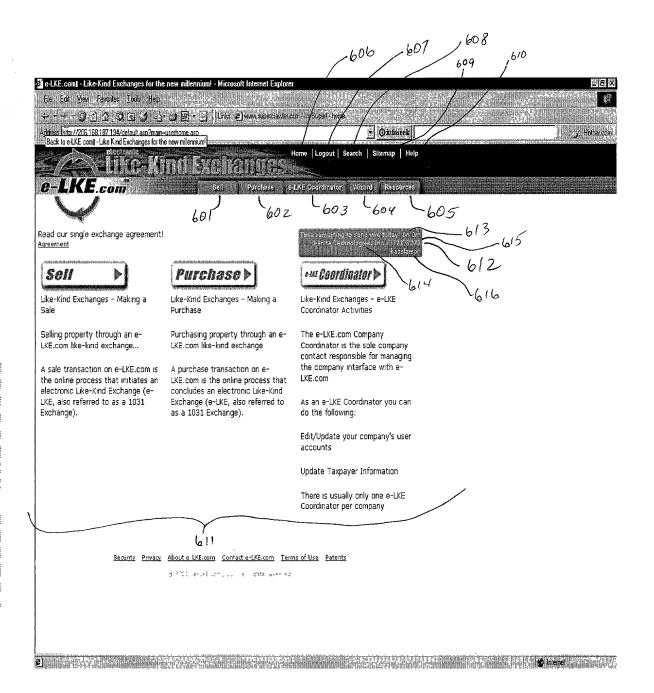


FIG 14

G-LKE.com] - Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer	E č ×
Bit ( Low ( figures)	
Addets http://2006.168.187.194/	Harber com
electrodis Home   Login   Soarch   Sitemap   Help	
B-LKE.com	
· · · · · · · · · · · · · · · · · · ·	*
Soll Purchase  A Web-based qualified intermediary	
providing enterprise corporations the	
Self resignated globery and use the samproceeds to	
Purchase inducemental purpose, Word by teath 2000.	£ 22. 1
620	
Passyord Want to learn more	
LOGIN, NOW , 626A	
Click Here   for more information on how to Login'	<u></u>
Login 624 623	A N
A pre-qualified username, password and corporate tax identification number are required to login to e- LKE.com	
You may acquire a username and password directly from e-LKE com, or you may work through an	
approved administrator of your company If you have not used e-LKE com before, or do not know who your organization's administrator is, please contact ##elke_adminiame## at adminime-LKE.com or ##elke_adminiprope## for help	
Username Help	
A username is required for all of our customers. We use your username, along with your password and taxpayer identification number, to ensure the highest level of security	
Are you new to e-LKE com? Please contact our account manager at account@e-LKE.com or ##elke_accountphone## to find out more about using e-LKE com All other obstacles, including a forgotten username, should be directed to account_more_tKE_com or ##elke_adminiphone##	
(627) Back to log.	-626-b
Password Help	
A password is required for all of our customers. We use your password, along with your username and taxpayer identification number, to ensure the highest level of security.	**************************************
Are you new to e-LKE com? Please contact our account manager at account@e <sup>*</sup> LKE com or ##elke_accountphone## to find out more about using e-LKE com All other obstacles, including a forgotten password, should be directed to admina@e LKE,com or ##elke_adminphone##	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
627 Back to top.	
Тахраует10 Неір	
A taxpayer identification (ID) number is required for all of our customers. We use your organization's taxpayer ID number, along with your username and password, to ensure the highest level of security	
Are you new to a-LKE com? Please contact our account manager at <u>accounting LKC.com</u> or ### and a second property of the company of the comp	
621 Security Privacy About e-LKE com Centrait e-LKE com Terms of Use Patents	
e at a low of the News was	

				noodyne fin
☐ e-LKE.com - Like-Kind Exchanges for the new millenn  The state of the new millenn  The st	um! - Microsoft Internet Explores		orani de marco de como	_16 X
He Edit Yew Favories Look Hep	1727.87			
Adaless http://206.158.187194/	3 June 19 Way Appendix Colors	y (Dinfoseek		. ∠ Holbar.com
A standard	llow.	e Logout Search Sitemap Help		
3/46 11/16 (177)		a Folloge   pearen   outpurch   such		
e-LKE.com	Seli Purchaso PLKE	Coordinator Wizard Resources		
V /		A COMMITTEE OF STATE OF THE STA	AND THE RESERVE AND THE PARTY OF THE PARTY O	<u> </u>
Home >> Sale Transaction Summary		ime remaining to send ville today. 7h 37m Sranite Technologies, Inc., 77777777	-612	
Summary of Your Sale Transactions	_,	kerslareon		
Welcome, Kass. You are currently on your sale saved (to modify, add to, or delete); any pendi	ransactions summary. This pag ng transactions (waiting for the	ge lists any transactions you have e physical transfer of property and		
receipt of proceeds); and completed transaction proceeds received). Each sale transaction will a	ns (sale transactions submitted	l, property transfer confirmed, and	- 633	
proceeds received). Each sale transaction will a	ppear automatically upon suom	create a new sale transaction		
630		AND THE REAL PROPERTY AND ADDRESS OF THE PROPERTY OF THE PROPE		
Saved Sale Transactions				
Saved Sale Transactions will appear here automatically t	ipon submission. A saved sale transa	iction is an e-LKE.com exchange that you		
created and chose to save until a later time. You may an dicking on the Edit link that appears at the end of each appears as a pending sale transaction.	cess saved sale transactions for reviewed record listed. Once you complete and	submit a saved sale transaction, it		
Pending Sale Transactions 63				
Pending Sale transactions will appear here automatically waiting for a confirmation that the physical transfer prop	. A pending sale transaction is an e-L	.KE.com exchange that is submitted AND		
You may access pending sale transactions at any time backnowledge that the property has been transferred or t	ly clicking on the View link that appea	rs at the end of each transaction listed. To		
that the physical transfer of property occured, and e-LKE completed and will appear as a completed sale transaction.	.com receives your proceeds into the	escrow account, the sale transaction		
Last 30 Days Completed Sale Transactions — 6	32			
Completed sale transactions will appear here automatics submitted, transfer of property was confirmed, and your	proceeds have been received into the	e escrow account You may access		
completed transactions at any time by dicking on the Vi transactions are kept for future reference.	≥⊌ link that appears at the end of ea	ch transaction listed. Your completed		
0	WC Cooks to LWC Tarme	of Hen 1 Dataste		

© ICCI e L'E om LLC, a hymnite an

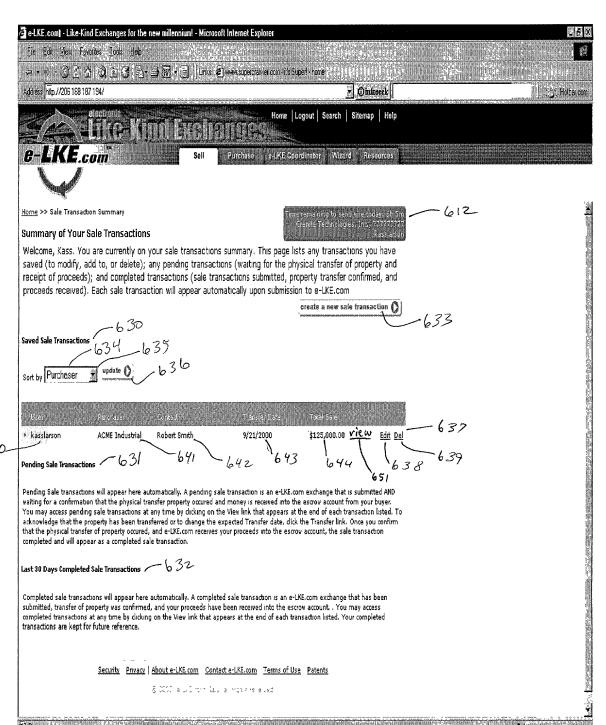
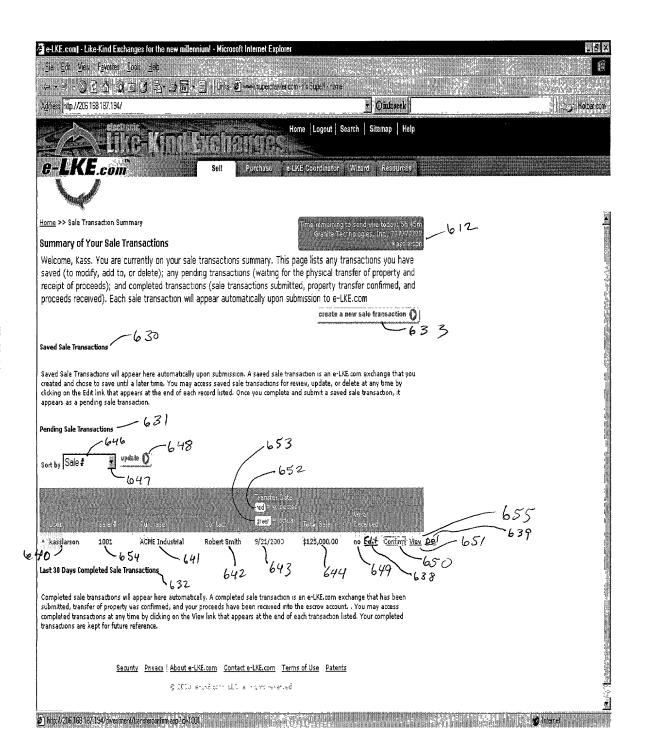
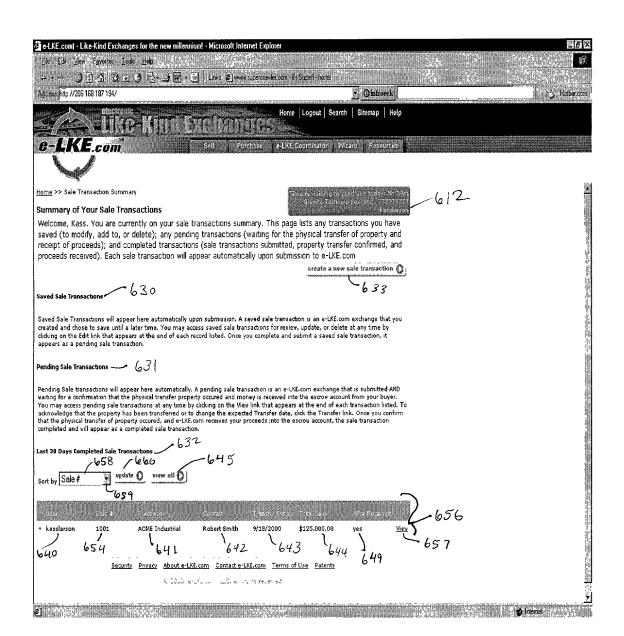


Fig. 17





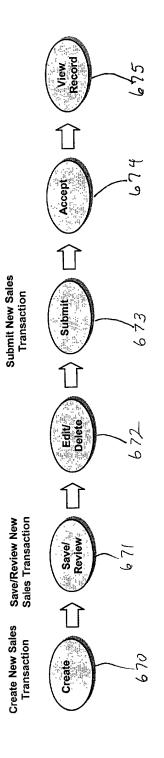


FIG. 20

	G-LKE com] - Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer  Fig. Edi. View, Favorita, Toos, Helpon   -   -   -   -   -   -   -   -   -
	Home >> Sale Transaction Summary >> Create a New Sale Transaction  Create a New Sale Transaction  71  Indicates required.
221	Select a purchaser with whom you've transacted before: Select Purchaser 1 load
	* Contact Name:  * Address 1:  Address 2:  **City:  **State.   -
	* Phone Number: ( ) -   \$688   699   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691   691
	Provide the expected property transfer date (mmm, dd, yy)   Sep   26 , 2000
	Coordinator To Assign
The state and there are an all the state and	State
	Sub Total; \$0.00 713  * Sales tax amount: \$0 .00 } 714  Total sale amount: \$0.00 _ 715  To update the total, dick this button to **Oxidate **I
	Security   Privacy About e-LKE.com : Contact e-LKE.com   Terms of Use   Patents
	A 2 17 . L

Fig. 21

File Edit View Favorite	ex Touth Metric 1997 1997 1997 1997 1997 1997 1997 199	9 X 18
수 : 그 (2) (2) (2) (2) Agkiress (http://205168188719	② [ ] J 3 - G [ ] Take [ ] www.s.pacs.wist.com = \$ Sup# frome  94/html/divesting frames.asp  ▼ Øinfasseks	com
	Home   Logout   Search   Sitemap   Help	
e-LKE.co	Sell Purchase FLXE Coordinator Vazard Resources	
Home >> Sale Transaction	Summary >> Create a New Sale Transaction	å
Create a New Sale Tr	ransaction Seants Technologies Inc. 1777-17777 Estitation	100
Date of Salc Agrooment	ticannot be greater than the Proporty Francise. Date	
	If the purchaser is not listed, enter their information below. 8 Indicates required.	
Select a purchaser wi	ith whom you've transacted before: —SelectPurchaser— 🗷 load 💽	8
* Company Name:	Brandow Hydrology	of all the Cale
* Contact Name:	First Mark Lasti Brandow	
*Address 1:	450 Rapids Parkway	· ·
Address 2:	Golden * State. CO * * 2:p code 88401	ı.
* Phone Number:	( 303 ) 215 - 3535	je Ž
* Fax Number:	( 303 ) 215 - 3636	
* Contact Email Address:	mb@brhyd com	ر ا ا اواو
Sale Transachun Dera		
* Provide the expecte	ed property transfer date (mmm; dd, yy): Sep 125 , 2000	10
1	Assignment of Rights has previously been made to purchaser	
* Provide the date of	the sale agreement with the purchaser (mmm, dd, yy): Sep 🖩 19 , 2000 🖟	Š
Scenify and raise rea	4 [1] [1] [2] [1] [1] [1] [1] [2] [2] [2] [2] [2] [2] [2] [2] [2] [2	istin Alie Alies
DC 00 242 Heavy gens incre about this code 60;	eral purpose trucks # +\$95000 ,00 +100 ,00 % *******************************	
Description of item(s): *	GM 26 Yerd Hauler add tarking deas 6	
State Colorado Cr	tty Deriver Prod. NO. 050 Tracking 4 Tracking 5	
	Sub Total: \$95,000 DD	
	* Sales tax amount: \$\\ \frac{4085}{00} \]	
	Total sale amount: \$99,085 00	
	To update the total, dick this button to callists Q	
	- N	gen Erigheade
cancel (2)	save for false (B). review transaction (C)	
	Security Privacy About e-LKE.com Contact e-LKE.com Terms of Use Patents	
1	参えのTuve Elon にも a long resulted	83

FiGi. 22

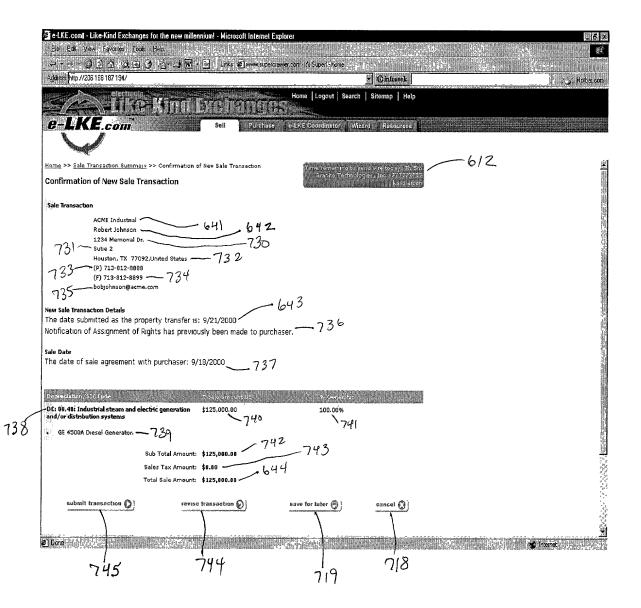


FiG. 23

	SPX
e-LKE com) - Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer  Fig. Edit View Favories (2013 - 54)	
公司 (1) (2) (2) (3) (3) (4) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	
Addies hit //206 168 187 194/default asp?man=userhome asp	Holbar.com
Beschunds Home Logout Search Sitemap Help	
SEX LINC-KIND EXCHANGES IN	
9-LKE.com	
lome >> Sale Transaction Summary >> Online Single Exchange Agreement	1
f your company is not already subject to an online Master Exchange greement	
An online Single Exchange Agreement will be entered into between your company and e-LKE.com, LLC covering this new sale transaction.	
Online Single Exchange Agreement with Qualified Intermediary	
THIS ONLINE SINGLE EXCHANGE AGREEMENT (this "Agreement") is by and between Granite Technologies, Inc.	*
"Taxpayer"), with an address of 1772 Platte St., Denver, CO. 80202 and a United States Taxpayer Identification Jumber of 77777777, and e-LKE.com, LLC ("Intermediary"), 1772 Platte Street, Denver, CO. 80202.	A.
Recitals	9
1752 17575 131 7°T	Í
A Taxpayer has entered or will enter into agreements ("Sale Agreements") with various parties  ("Purchasers") in which Taxpayer agrees to sell and Purchasers agree to purchase Taxpayer's interests	3
("Relinguished Taxpayer Interests") in certain real or personal property ("Relinguished Property").	3)
Taxpayer also has entered or will enter into agreements ("Purchase Agreements") with various parties  ("Sellers") in which Taxpayer agrees to purchase and Sellers agree to sell interests ("Replacement	
Taxpayer Interests") in like-kind property ("Replacement Property").	**************************************
Taxpayer desires to appoint Intermediary, acting as a "qualified intermediary" pursuant to the regulations  exercise tion 1031 of the intermediary Revenue Code of 1986, as a title 1 (the "Code"), to acquire	į
Intermy hed Taxpayo war hereby as a Replacement Taxpaying of this as onvey Kelinguisned Taxpayer	
electronic polyses over the Internet in the pent I regimanner. This Agreements in transactions enforceable and binding upon Intermediary and haxpayer upon the date that all of the local region of the polyses of the p	ć
have been satisfied in exactly the manner prescribed below (the "Effective Date"): Taxpayer shall have offered to accept this Agreement by the affirmative action of its representative ("Taxpayer's Authorized	
Representative") typing the words "Taxpayer offers to enter into this Agreement" and clicking on the box	
Authorized Representative within twenty-four (24) hours of receipt of Taxpayer's Offer an electronic	
message, an exact copy of this Agreement, including Taxpayer's Offer, together with the following message inserted below Taxpayer's Offer: "Intermediary hereby accepts Taxpayer's offer to enter into the	,
Agreement as a valid and legally binding agreement on Taxpayer and Intermediary". Intermediary and	4
Taxpayer hereby waive any rights at law or otherwise to assert as a defense to the enforceability of this Agreement, the statute of frauds or any other law, regulation, rule or legal theory that otherwise requires	e e
that a contract be in fixed and tangible written form and signed by the parties thereto or be accepted in electronic form in any other manner, in order to be enforceable. Notwithstanding the foregoing,	
Intermediary and Taxpayer acknowledge and agree that this Agreement may be evidenced by a paper	
copy signed by a duly authonzed representative of each of the parties.	
755	
If you agree to the terms of this agreement, you must type "yes" to submit:	
The Derop ad comment of the page sons not hadden	
-751 -757	
decline ()	
*whate committeed ***	
Security Privacy About e-LKE com Contact e-LKE.com Terms of Use Patents	
7) ~~	
	anel STEPHICA

· · · · ON A ON S BY SET . S I the Se		
diess <mark>http://206168187.194/</mark>	T Ombreek	Hobaic
EKE.com Sell	Home   Logout   Search   Sitemap   Help	
me >> <u>Sale Transaction Summary</u> >> Notice of Assignment Obligation	Time remaining to send the today, \$1,54m Gradics Technologies, Inc., 77977777	
otice of Assignment Obligation	Vas. 8505	
our transaction was successfully submitted. Your Sale tran vailable, you must confirm the property transfer date. roperty transfer date.	nsaction number is: 1001. Prior to funds being This must be done on or after the actual 760	
he tax regulations regarding deferred exchanges require tha roperty, your purchaser be notified in writing of your assigni greement to e-LKE.com, LLC, as qualified intermediary for yo KE.com, LLC for this limited purpose is contained in the exchavering this sale transaction.	ment of your nghts under the applicable sale our exchange. The assignment of your nghts to e-	
n the wiring instructions that we send to your purchaser, w	re include the following notice:	1
ou are hereby notified that Granite Technologies, Inc. has a itermediary, its nghts, but not its obligations, under its sale f effecting a deferred like-kind exchange under section 103: mended, and the applicable regulations.	agreement with you dated 9/18/2000, for purposes {	ol
owever, you also should send your purchaser a similar notic eceipt of the notice, in the event that we are sending the w roperty being sold.	te, and receive confirmation of the purchaser's winng instructions after the date of transfer of the	
close 🐧	762	
Committee Devices Shout ad VI Contact	e-LKE.com Terms of Use Patents	

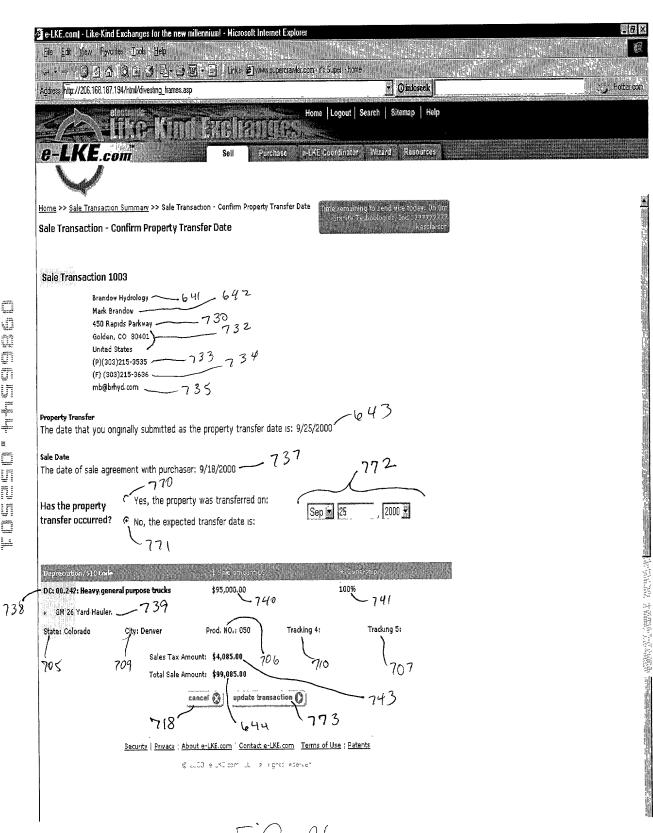


Fig. 26

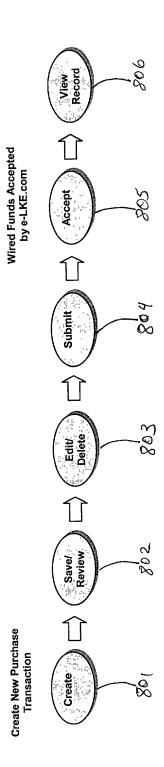


Fig. 27

Edin View Favorites Looks Help			
	Links 8 MAMUSUpercianier.com. kis Supert-home	Composed	Holbar
Like-Kind E	Home   Logout   Search	Sitemap   Help	
LKE.com	Sell Purchase e-LKE Coordinator Viz	ard Resources	
>> Purchase Transaction Summary	Time vision and to see	end and today. Of Om	
mary of Purchase Transactions	Grante Testino e	gles, Inc. 277777777 kesslerson	
e saved (to modify, add to, or delete) and co	se transactions summary. This page lists any t mpleted transactions (purchase transactions st purchase transaction will appear automatically	ubmitted, property	
810	**************************************	E.com accounts	
d Purchase Transactions		-	
d purchase transactions will appear automatically upo ved purchase transaction is an e-LKE.com exchange th hase transactions for review, update, or delete at any	n submission. lat you created and choose to save until a later time. Yo time by clicking on the Edit link that appears at the end	ou may access saved of each record listed.	
ing Purchase Transactions ————————————————————————————————————			
ng for a confirmation that the physical transfer proper may access pending sale transactions at any time by powledge that the property has been transferred or to	t pending sale transaction is an e-LKE.com exchange the ty occured and money is received into the escrow accour clicking on the View link that appears at the end of each change the expected Transfer date, click the Transfer in orn receives your proceeds into the escrow account, the	nt from your buyer. In transaction listed. To Ink. Once you confirm	
30 Days Completed Purchase Transactions	812		
n submitted transfer of property was confirmed, and i	tically. A completed purchase transaction is an e-LKE.co our proceeds have been received into the escrov accou link that appears at the end of each transactions listed	nt. You may access	
Security , Privacy About e-LK	.com Contact e-LKE.com Terms of Use Patents		
ž 2500 s-	IS been might to the control		

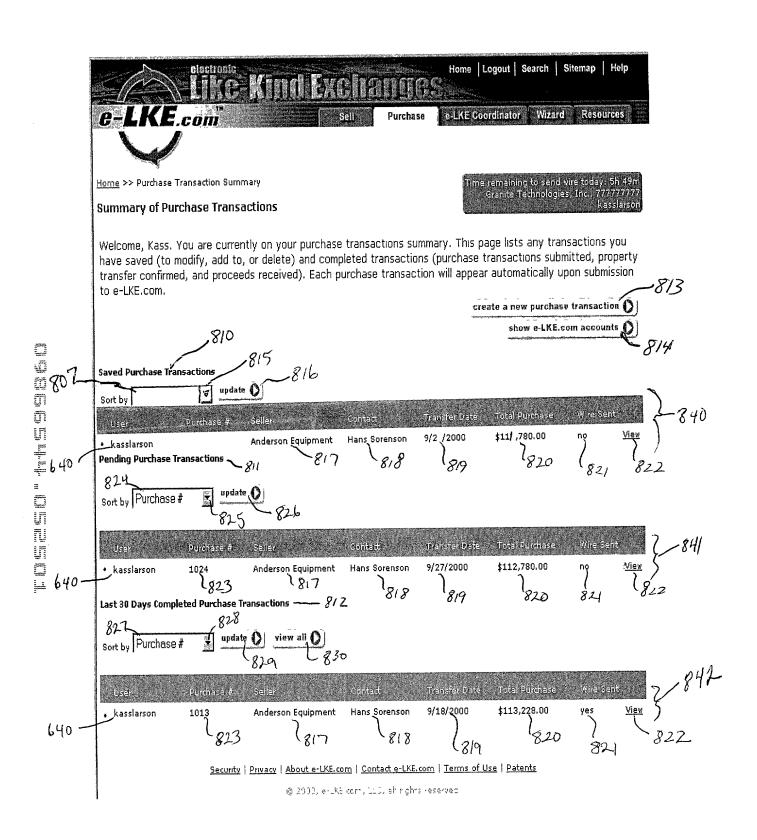
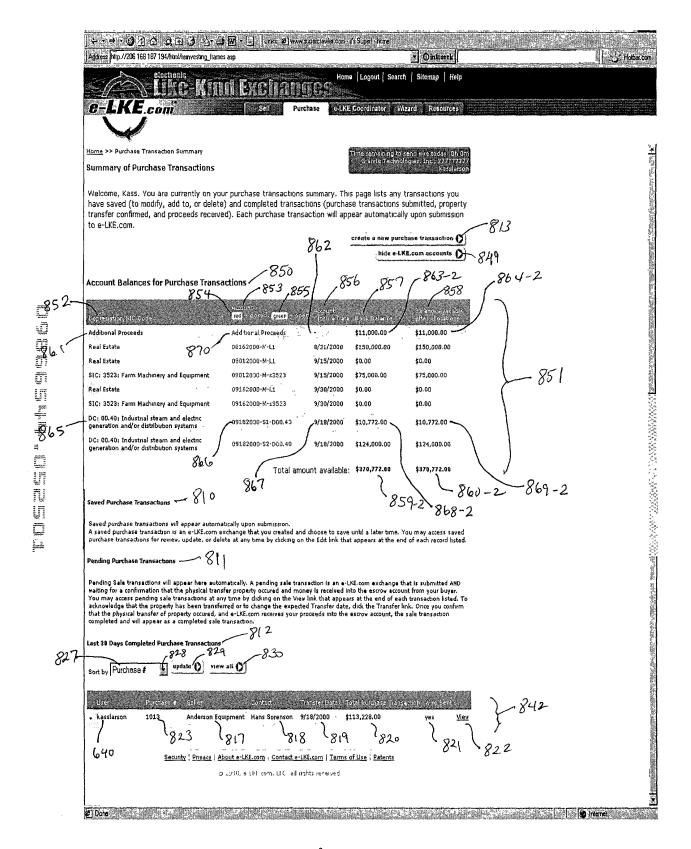


Fig. 29

		en o
70077	e LKE.com - Like-Kind Exchanges for the new millennium - Microsoft Internet Explorer	. 8 ×
-	Ba Edi Yeya Favories Iodi Heb. は、 海、 カスカス スタスト 新聞・ 国 Link Elementarian on HaSucht form	NET NET
122	Address http://206168187.194/html/renvesting_frames.asp	Hothar.com رائ
	Home   Logout   Search   Sitemap   Holp	
**	- Chichimerchanges	
	C-LKE.com Sell Purchase s-LKE Coordinator Wizard Resources	phone is an effect of a source
E	Home >> Purchase Transaction Summary  Time remaining to send wire today: Union	<u>*</u>
5	Summary of Purchase Transactions  Graphic Technologies, Inc. 1777777777777777777777777777777777777	
	Welcome, Kass. You are currently on your purchase transactions summary. This page lists any transactions you	
- 1 :	have saved (to modify, add to, or delete) and completed transactions (purchase transactions submitted, property	
	to e-LKE.com.	1
	crente a new purchase transaction ()  hide e-LME.com accounts ()	
	850	
1	Account Balances for Purchase Transactions 853 255 856 857 858 864-1	
$\forall$	Mount State Control	
	The Figure St. Comp. St. C	#Z 15.
1	DC: 00.40: Industrial steam and electric	1
1	generation and/or distribution systems  DC: 00.40: Industrial steam and electric 09162000-52-000.40 9/18/2000 \$124,000.00 \$124,000.00	
	generation and/or distribution systems	
1	866 Total amount available: \$248,000.00 \$248,000.00	
	Saved Purchase Transactions — 810 862 867 869-1	Į.
Ì	Saved purchase transactions will appear automatically upon submission.  A saved purchase transaction is an e-LKE.com exchange that you created and choose to save until a later time. You may access saved  A saved purchase transaction is an e-LKE.com exchange that you created and choose to save until a later time. You may access saved	889
	A saved purchase transaction is an effection exchange due you delete at any time by dicking on the Edit link that appears at the end of each record listed.	A Ž
	Pending Purchase Transactions ————————————————————————————————————	Ì
	Pending Sale transactions will appear here automatically. A pending sale transaction is an e-LKE.com exchange that is submitted AND waiting for a confirmation that the physical transfer property occured and money is received into the escribe account from your buyer.	
	You may access pending sale transactions at any time by clicking on the View link that appears at the end or lead in dissaction instead in	
	acknowledge that the property has been been been been been been as the content of the same that the physical transfer of property occurred, and e-LKE, com receives your proceeds into the escrow account, the sale transaction completed and will appear as a completed sale transaction.	
	Last 30 Days Completed Purchase Transactions — 81 2.	
		2 to 10 to 1
	Completed purchase transactions will appear here automatically. A completed purchase transaction is an e-LKE corn exchange that has been submitted, transfer of property was confirmed, and your proceeds have been received into the escrew account. You may access	
	been submitted, transfer of property was continued, and your processor and the condition of the submitted. Your completed completed dransactions at any time by dicking on the View link that appears at the end of each transactions listed. Your completed purchase transactions are kept for future reference.	
		F
	Security   Privacy   About e-t.Ks.com   Contact e-t.Ks.com   Terms of Use   Patents	
	for the first to t	,

ì



ì

Home   Logout   Sourch   Sitemap   Holp
Like Kind Exchanges.
G-LKE Coordinator Wizard Resources
Higgs >> Purchase Transaction Summary >> Create a New Purchase Transaction The Emplayment of Stand Size Ends of the Stand Stan
Create a New Purchase Transaction 90! 902
"Indicates required.
seller information to ad Ol -A 2
Select a seller with whom you've transacted before: - Select Seller
If the seller is not listed, enter their information below.
* Company Name:
" Contact Name   907 905 906
*Address 1: 408-
+ City: 909 + State: - 1 + Zip Code -
* Phone Number: ( ) 3 910 911 912
* Fax Numberi ( )
* Contact Email Address:
Haw Purchase Transaction consiler
*Property Transfer Date   Sep   26 , 2000   - 916
*ABA Routing Number:
*Bank'Account Numbers 920 92
_account fatomistion. Points #spiles funds Bamariling
* Depredation/SIC code:   SIC 3523 Farm Machinery and Equipment   more about this code of 922
924 925
*Invoice Amount * 0  00 clowlife   726   727
* Invoice Number 1 929 928
1
922
State
Tracking 7: —938 Tracking 8: —939
Sub Total : \$9.00 — 940
Sales Tax Amount: \$10
Funds you are responsible for: \$0.00 941 943 944
Total wire from e-LKE to Seller's Account: \$0.00
Comments and Notes 947
Comments and Notes
Comments and Notes  947  Comments and Notes  945  Cancel S   1945  Cancel
GENERAL SALVE FOR Later (G) 200
Security   Privacy   About st. LKE.com   Contact st. LKE.com   Terms of Use Patents
Security   Priyacy   About e-  KE.com   Contast e-  KE.com   Terms of Use Patents  (9.20.7)   KE. m. h. a. ighter record

FiG. 32

•

et KE. com   - Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer	_ 6 X
File   Edit   Vew   Favories   Took   Held     □ · → · ② ② ② ② ② ② ② ② □ · □   Units   Elementation   KeSuper   Norme	- 2
	Holbaccon
	1 Janoua.com
Home Logout Search Sitemap Help	
	Ja / Branch Johnson Grand Communication
G-LKE.com Sell Purchase 6-LKE Coordinator Wizard Resources	OB AND CONTRACTOR OF THE CONTRACTOR OF T
Home >> Purchase Transaction Summary >> Create a New Purchase Transaction Time remaining to said with stocking this sign	<u>*</u>
Create a New Purchase Transaction	
Organic di Hart Full citata (Haribaccion)	<u>*</u>
The state for the company was left blank.  You must enter a numenc Zip Code (5 digits)	
You must enter a numeric Zip Code (5 digits)  The seller's bank routing number must be 9 digits and must include leading zeros  748	ri.
The seller's bank account number was left blank.  Your Description Field for item 1 was left blank.	16 18
·	
If the seller is not listed, enter their information below. * Indicates required.	l.
Seller Information:	
Select a seller with whom you've transacted before: -Select Seller - I load	
Solect a schol mith which you're tronsactor brings a concertainty	ļ
* Company Name: ABC Commercial	-2 -2 -2 -2
* Contact Name: First, Suzanne Last: Cpelli	Ž.
. parameter and the control of the c	Ž.
* Address 1:   1556 Peorita	8
* Address 2;	8
* City: Denver * State: - * * Zip Code	2
i — i — i	
* Phone Number: (303 ) 555 - 2589	
* Fax Mumber: ( 303 ) 555 - 2598 )	9
* Contact Email scipelli@ebc.com	Š
Address:   Sulpenie geocouri	4
New Aughasa Transporting Darags	Ž
Property Transfer Date : Oct 7 20 2000	
• 09182000-91-D00.40 \$10,772.00 \$0.00	**************************************
• 09182000-\$2-000.40 \$4,228.00 \$119,772.00	3
Invoice Amount 15000 00 calculate 9	9 13
77	3
Ownership Percentage 100 100000 %	Ŷ
Invoice Number: 1056 (entitle 6)	2
Nem Description:	
- purising specialisation and properties and proper	<u> </u>
State City Prod. NO. Tracking 4 Tracking 5	Ž.
Sub Total: \$15,800.00	9
Sales Tax Amount: \$(0 , 00 ab.uldte 🌖	Ž.
41. 11	Š
Total Purchase ; \$15,800,80  Funds you are responsible for : \$0.00	į.
Total wire from e-LKE to Seller's Account: \$15,000.00	
add another fer to	
Comments and Notes	
<b>基</b>	ř

e-LKE.c			25.00		
ome >> Purchase Trai	nsaction Summary >> Rev	iew Purchase Tran	saction		end wire today) 5h 5 logies, Inc., 777777
eview Purchase i	ransaction				
Seller: <b>Anderson</b> E	quipment			,	
ontact Information	n:				
	Sorenson				
	Monroe ne, WA 99204				
(P)(50	9) 449-2346				
	9) 448-2356 orenson@aequip.com				
ew Purchase Trans					
roperty Transfer Date	; 9/27/2800 <sub>pi</sub> .	4		×.	. /-
0.0 0					
IBA KOUUNG NUMBER :	011307019, Medford B	ank	- 056		958
		ank (i )	15%	,	458 /
Sank Account Number		Funds Applied	166	, Funds Remaining	1958
ank Account Number:		Funds Applied		all services and the se	158
ank Account Number of Nation OC: 00.40: Indust	21212121	Sunds smalled		all services and the se	
ank Account Number of Nation OC: 00.40: Indust	rial steam and electi	Funds excilied ric generation \$10,772:00	and/or distribut	ion systems	
Sank Account Number of Account Information OC: 00.40: Indust	21212121 rial steam and electr 09182000-s1-D00.40	Funds spoiled ric generation \$10,772:00 \$101,228.00	and/or distribut	ion systems	
Sank Account Number of Account Information OC: 00.40: Indust	rial steam and electr 09182000-51-D00,40 09182000-52-D00,40	\$10,772:00 \$10,772:00 \$101,228.00	and/or distribut	ion systems	
iank Account Number (Scount Information OC: 00.40: Indust	rial steam and electr 09182000-51-D00.40 09182000-52-D00.40 Invoice Amount:	\$10,772:00 \$10,772:00 \$101,228.00	and/or distribut	ion systems	
Bank Account Number account Information OC: 00.40: Industrial Indu	rial steam and electrons of the control of the cont	Funds Socied ric generation \$10,772:00 \$101,228.00 \$112,000.00	and/or distribut	ion systems	
Invoice Number; Item Description; State: Colorado	rial steam and electrons of the control of the cont	\$10,772:00 \$10,772:00 \$101,228.00 \$112,000.00 \$100.00%	and/or distribut	ion systems \$0.00 \$22,772.00	
nvoice Number: tem Description: tem Description: tem Description: tetate: Colorado	rial steam and electrons of the control of the cont	\$10,772:00 \$10,772:00 \$101,228.00 \$112,000.00 \$100.00%	and/or distribut	ion systems \$0.00 \$22,772.00	
nvoice Number: tem Description: tette: Colorado rod. NG:: 5520	rial steam and electrons of the control of the cont	\$10,772:00 \$10,772:00 \$101,228.00 \$112,000.00 \$112,000.00	and/or distribut	ion systems \$0.00 \$22,772.00	
Sank Account Number (Account Information OC: 00.40: Industrial Ind	rial steam and electric op182000-S1-D00.40 09182000-S2-D00.40 Invoice Amount: Ownership Percentage: 15054 A5 Natural Gas Turbine of	\$10,772:00 \$10,772:00 \$101,228:00 \$112,000:00 \$100:00%	and/or distribut  957  City: Durang  Tracking 4:  Tracking 5:  Tracking 8:	ion systems \$0.00 \$22,772.00	953
Sank Account Number (Account Information OC: 00.40: Industrial Ind	rial steam and electric op182000-S1-D00.40 09182000-S2-D00.40 Invoice Amount: Ownership Percentage: 15054 A5 Natural Gas Turbine of	\$10,772:00 \$10,772:00 \$101,228.00 \$112,000.00 \$112,000.00	and/or distribut  957  City: Durang Tracking 4: Tracking 8:	ion systems \$0.00 \$22,772.00	
nvoice Number: tem Description: tette: Colorado rod. NG:: 5520	rial steam and electric op182000-S1-D00.40 09182000-S2-D00.40 Invoice Amount: Ownership Percentage: 15054 A5 Natural Gas Turbine of	\$10,772:00 \$10,772:00 \$101,228.00 \$112,000.00 100.00% \$enerator	and/or distribut  957  City: Durang  Tracking 4:  Tracking 5:  Tracking 8:	ion systems \$0.00 \$22,772.00	953
Sank Account Number (Account Information OC: 00.40: Industrial Ind	rial steam and electr 09182000-S1-D00.40 09182000-S2-D00.40 Invoice Amount: Ownership Percentage: 15054 A5 Natural Gas Turbine G	\$10,772:00 \$10,772:00 \$101,228.00 \$112,000.00 \$100.00% Generator \$112,000.00 \$780.00	and/or distribut  957  City: Durang  Tracking 4:  Tracking 5:  Tracking 8:	ion systems \$0.00 \$22,772.00	953
Sank Account Number (Account Information OC: 00.40: Industrial Ind	rial steam and electric op182000-S1-D00.40 Op182000-S2-D00.40 Invoice Amount: Ownership Percentage: 15054 A5 Natural Gas Turbine of Subtotal: Additional Proceeds Sales Tax Amount: Total Purchase Amount:	\$10,772:00 \$10,772:00 \$101,228.00 \$112,000.00 \$100.00% \$3enerator \$112,000.00 \$780.00 \$112,780.00 \$0.08	and/or distribut  957  City: Durang  Tracking 4:  Tracking 5:  Tracking 8:	ion systems \$0.00 \$22,772.00	953
nvoice Number: tem Description: tette: Colorado rod. NG:: 5520	rial steam and electr 09182000-S1-D00.40 09182000-S2-D00.40 Invoice Amount: Ownership Percentage: 15054 A5 Natural Gas Turbine ( Subtotal: Additional Proceeds Sales Tax Amount: Total Purchase Amount:	\$112,000.00 \$112,780.00 \$112,780.00 \$112,000.00 \$3enerator	and/or distribut  957  City: Durang  Tracking 4:  Tracking 5:  Tracking 8:	ion systems \$0.00 \$22,772.00	953
Bank Account Number of Second Information DC: 00.40: Industrial Invoice Number: Item Description:	rial steam and electr 09182000-S1-D00.40 09182000-S2-D00.40 Invoice Amount: Ownership Percentage: 15054 A5 Natural Gas Turbine of Sales Tax Amount: Total Purchase Amount: Funds you are responsible for: Total wire from e-LKE to Saller's Account:	\$112,000.00 \$112,780.00 \$112,780.00 \$112,000.00 \$3enerator	and/or distribut  957  City: Durang  Tracking 4:  Tracking 5:  Tracking 8:	ion systems \$0.00 \$22,772.00 \$10,220.00	953

Security | Privacy | About e-LKE.com | Contact e-LKE.com | Terms of Use | Patents

@ 2019 le Listinom. 1.10, all rights reserved.

	e en ess a competa son dissili.	one continues on a sure or continues	ense e se - e e e e e e e e e e e e e e e		mer oggingeren og op er vinger	ema toria manimo na mala e		Citanana   that	- 2019
			相不	i i la veri i a	mmas	Home   Logo	ut Search	Sitemap Help	
	e-I K	E.com			Purchase	e-LKE Coordin	nator Witered	Resources	0.000 - 0.000 - 0.000
ľ		m.com		September 1				Mil (Marian aligner) VIII	
Ŀ	<u>-lome</u> >> e-LKE	Coordinator Act	vities			Time remai	ning to send air	e today: 5h 46m Inc., 77777777	
10	Granite Tech	nologies, In	c. e-LKE Coo	rdinator Activities				kasslarson	1000
	Account Inform	nation		1				Edit	, , , , ,
		Granite Tecl	nnologies, Inc						
		77777777	(	015				/	1014
1	Contact Inform		1.40					Edit	,
		Kass Larson	640	-1001					
		Denver, CO 8	0202, United St	ste21002					
		(P) 303-433-8	959 10	otes 100 2					
		kassl@granite:	148	<u>~ 1005</u>					10/3
	Tracking Details							Edit	
No.		1: State 2: City 3: Prod. NO. = 4: Tracking 4	-1006	0.7					
		3: Prod. NO	-1008	-1009					
		4: Tracking 4	1040	100					
		6: Tracking 6		1011					
		7: Tracking 7 8: Tracking 8	1013						
	Reports								
		All Accounts - Active Account Pending Sales		-1017			*		
		Active Account Pending Sales	<u> Transactions</u> -	1018	_				
		Completed Sa	les Transactions rchase Transact		19				
Tt-carrie		Completed FG	rajase ji alişad	10 2	20		16	30	
	User Administr	ation	~	2.7	7 10	28 02			1021
1_1			-1027	026 / 102	/ / 10	28 /02	create a	new azet 🔾	
1		User Password	* K	Email	sell sell	Funchase	SEA GENTALIO	eig.	$\frac{103}{10}$
	kasslarson	and the second second	man data selah menangkan	kassl@granite1.com	Yes	Yes	Yes Yes	Delete Edit	1032
	• scottmiller	-	Scott Miller	scottm@granite1.com	Yes	No	No No	<u>Delete Edit</u>	1033
Walter Street									
		<u>Se</u> cul	nty : Privacy A	oout e-LKE.com Contac	t e-LKE.com ¦ Te	erms of Use   F	atents		
				20bJ. e-Ekr.com SEC.					

į

	ke-Kind Exchanges for the new millennium! • Microsoft Internet Explores	[2] (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
E381 77.537.5.197.6.5	Favories Jook Help:    A   O   K   Ev   M	
	6 168 187 194/acmin/delault.asp asp	diseek Scholbacom
	electrouic Home   Logaut   Search   Sitema	p   Help
e-LKE	COM Sall Purchase e-LKE Coordinator Vitzard Ro	Sources
	/	
		Williams measurement
Home >> e-LXE Co	<u>Coordinator Activities</u> >> Add User Time remaining to send wile too Grante Technologies, Inc.	Jay, 7h \$7m -77777777 kasslaron
	Windows Control of the Control of th	es required.
User Information		es required.
"	ne of the user to receive access:	
* First Name:	ne of the user to receive access:  10 2 6 -1	of THE STATE OF TH
* Last Name:	1027	
* Email:		Comments of Commen
Type in the accou	ount details for this user:	
* Usemame:	ount details for this user: 6 40	Sa year and a second a second and a second a
* Password:	A PROPERTY AND AS AS A STOCKED OF THE PARKS.	
User Rights	1028 1029 1030	
e-LKE rights:	P. Sell C. Purchase T. SEA	American Control of the Control of t
Coordinator:	1031	936
	update ()	**************************************
	hometanamatalists 10 3 5	
	Security   Privacy   About e-LKE.com   Contact e-LKE.com   Terms of Use   Patents  © 2000, e-1.85 c.m U.C. all ng its leaved.	
	Q 2000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RECEIVED AND ADDRESS OF THE PARTY OF THE PAR
<b>₽</b> ]Done		<b>O</b> intenet

FiG. 36 a

-

e-LKE	Blectrunis Home   Logout   Search   Sitemap   Help   LINE   Sell   Purchase   e-LKE Coordinator   Wizard   Resources	
4		let
e-LKE Admin Home Edit Taxpayer	>> Edit Taxpayer Time remaining to send vive todays 0h 7m Granite Technologies, Inc., 777,77777 kasslarson	
	* Indicates required.	
Account of the con-		
* Legal Name:	Grante Technologies, Inc	
* Taxpayer Id:	615	
Contact Informatio		
* First Name!	Kass 2 1040	
* Last Name:	Larson	
* Address 1:	1772 Platte St	
Address 2;		
* City i	Denver 1902	
* State:	CO , United States	
* Zipcodei	80202	
* Phone Number:	(303) 433 - 18959	Technologia Servicia Managan Managan Managan
* Fax Number;	(303)  433  3148 } 1004	inchests Street, comment Whenced districts
* Email Address:	kassl@granite1 com /00 5	week year.
Track the parties	/00.6	Ĩ
1: State	1040 1040	
2: City	1- Required 1008	
3: Prod NO	Required 1042	
4: Tracking 4	1009 Required 1043	
5: Tracking 5		
6: Tracking 6	Required 10 45	
7: Tracking 7	L Required	
8: Tracking 8	Required 10 (17	
	update 01 cancel (5) 7036	
	1035	
	Security , Privacy , About e-LKE.com , Contact e-LKE.com ; Terms of Use   Patents	
	რ 2000. enthicogn, LuC, all mant, reserved	
[		<u> </u>

FiG. 36 b

ı

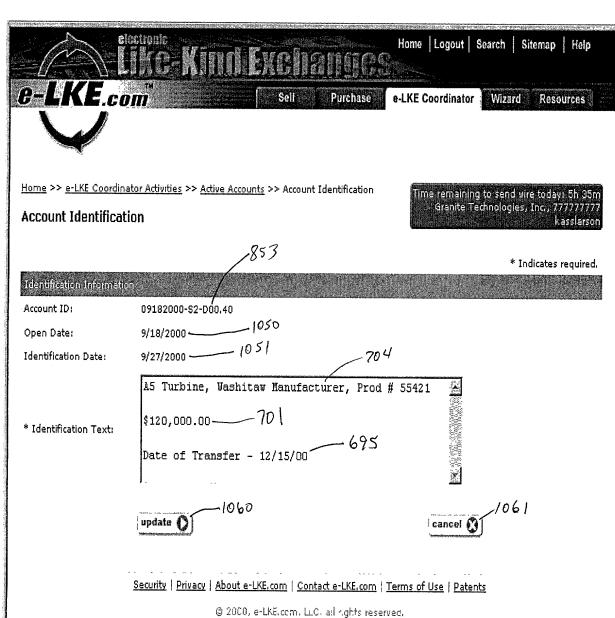
e-LKE.co	ing Marian	Sell	Purch	alke (	Coordinat	or William	d Resources	A Secretaria de Caración de Ca	A presidente
	///	)	ruicii.	e-Ent.	100tuillat		<b>C</b> Resources	State of the con-	
Home >> e-LKE Coordinat	tor Activities >> All Acc	ounts				im	e remaining to si Granite Technol	end wire today: ( ogles, Inc., 777	
All Accounts	614 615					Į. į		et et eks	slarzon
Granite Technologies, Inc 1050	e. (1111111111) 85	16 /1058	51 /16	52 85	2"	1053	858	1084	055
Associate ID	Open Sate Identific Glose Date Made?	ation (dentification) Date:	n Dato Tractor	Astual Balance	Salaria Palaria	Allocate Pelagree			
Additional Proceeds			, , <del>, ,</del> , , , , , , , , , , , , , , ,	\$11,000.00	\$0.00	\$0,00	Credit/Debit 9	ale Purchase	
• 09182000-S1-D00.40	9/18/2000 No 9/18/2000	•	9/18/2000	\$10,772.00	\$0.00	\$0.00	Credit/Debit 9	ale <u>Purchase</u> 1	dentify
• 09182000-\$2-D00.40	9/18/2000 No 9/18/2000	- · .	9/18/2000	\$124,000.00	\$0.00	. \$0,00	Credit/Debit S	ale <u>Purchase</u> <u>I</u>	dentify
• 09162000-M-L1	9/16/2000 No 9/30/2000	•	9/25/2000	\$0.00	\$0,00	\$0.00	Credit/Debit 9	ale <u>Purchase</u> <u>I</u>	dentify
• 09162000-M-s3523	9/16/2000 No 9/30/2000	•	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit 9	ale <u>Purchase</u> <u>I</u>	dentify
* 09012000-M-L1	9/1/2000 No 9/15/2000	•	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit 8	iale Purchase I	dentify
• 09012000-M-≤3523	9/1/2000 No 9/15/2000		9/25/2000	\$75,000.00	\$0,00 -	\$0.00	ř., ,	iale <u>Purchase</u> <u>I</u>	
• 08162000-M-L1	8/16/2000 No 8/31/2000	-	9/25/2000	\$150,000.00	\$0.00	\$0.00	Credit/Debit 9	iale Purchase I	dentify
• 08012000-M-L1	8/1/2000 No 8/15/2000	•	9/25/2000	\$0.00	\$0,00	\$0.00	Credit/Debit S	ale Purchase	ļ
			close	05/105	9				
	Security (	Privacy   About e-	LKE.com   Cont	act e-LKE.com	Terms of	Use   Pate	<u>ots</u>		
		© 2000.	e LKE, com LLu	, all lightz laze	ived.				

Fig. 37

e-LKE.c	om'	2 (100 H)	\$ell	Purcha	e-LKE Co	ordinator	Wizard R	esources	er and service the service of the se
Home >> e-LKE Coordina	tor Activities	>> Active Acco	unts				Time	remaining to send Granite Technologi	
Active Accounts		/					Siling.	Articles (Control of Control of C	kasslarso
Granite Technologies, In	.14 (222222	7619 171							
losa.	C. ( <i>1111111</i>	11) 2856 /	1058/16	151	152,85	1 1	053 858	,1054	ر 2005م
1000 <b>1000</b> 1000	Open Date	Identification	Identification		e ratio	Feat Gran	Allocated		
, Account ID	Classifish.	Made?	THE EST. IN	Pale Gradie	D. Balanas		Relation 2	1 - 1	
Additional Proceeds	• *		* · · · · · · · · · · · · · · · · · · ·	, <del>-</del>	\$11,000.00	\$0.00	\$780.00 ,	Credit/Debit Sale	Purchase
• 09182000-\$1-D00.40	9/18/2000 9/18/2000	No	•	9/18/2000	\$10,772.00	\$0.00	\$10,772.00	Credit/Debit Sale	Purchase Identif
• 09182000-S2-D00.40	9/18/2000 9/18/2000	No.		9/18/2000	\$124,000.00	\$0,00	,\$101,228.00	Credit/Debit Sale	Purchase Identii
• 09162000-M-L1	9/16/2000 9/30/2000	No		9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit Sale	Purchase Identif
★ 09162000-M-s3523	9/16/2000 9/30/2000	No San San	•, ; ; ;	9/25/2000	\$0.00	\$0.00	\$0,00	Credit/Debit Sale	Purchase Identif
• 09012000-M-L1	9/1/2000 9/15/2000	No	•	9/25/2000	\$0.00	\$0.00	\$0.00	Credit/Debit Sale	Purchase Identif
• 09012000-M-s3523	9/1/2000 9/15/2000	No .	* * * * * * * * * * * * * * * * * * * *	9/25/2000	\$75,000.00	\$0.00	\$0.00	Credit/Debit Sale	Purchase Identif
	8/16/2000	No		9/25/2000	\$150,000.00	\$0.00	\$0.00	Credit/Debit Sale	Purchase Identif

Security | Privacy | About e-LKE.com | Contact e-LKE.com | Terms of Use | Patents

© 2000, e-LKE com, CLO, all rights reserved



Home Logout Search Sitemap Help E.com e-LKE Coordinator Home >> e-LKE Coordinator Activities >> Open Accounts >> Account Debits/Credits Account Debits/Credits Granite Technologies, Inc. (77777777) 1072 Account Actual (09182000-52-D00.40) 1076 9/18/2000 9/18/2000 Move From Expected Sale 1001 Sale 1001 Item1 9/18/2000 9/18/2000 Move From Expected Sale 1001 Sale 1001 Item1 Account Allocated (09182000-\$2-D00.40) Transaction ID No Debits/Credits Found -1075 Account Expected (09182000-\$2-D00.40) Transaction ID - Entered Date • 5 9/18/2000 Credit from Sale 1001 Item 1 • 6 9/18/2000 Debit for Fees From Sale 1001 . 9

Sale 1001 \$125,000.00 Sale 1001 (Fee) -\$1,000.00 9/18/2000 Move To Actual Sale 1001 Item1 Sale 1001 -\$125,000.00 • 10 9/18/2000 Move To Actual Sale 1001 Item1 Sale 1001 \$1,000.00 Total: \$0.00

> 1059 close 🕚

Security | Privacy | About e-LKE,com | Contact e-LKE,com | Terms of Use | Patents

@ 2000 e-LKE.com, LLC, all rights reserved

FiG. 40

Wizard

Resources

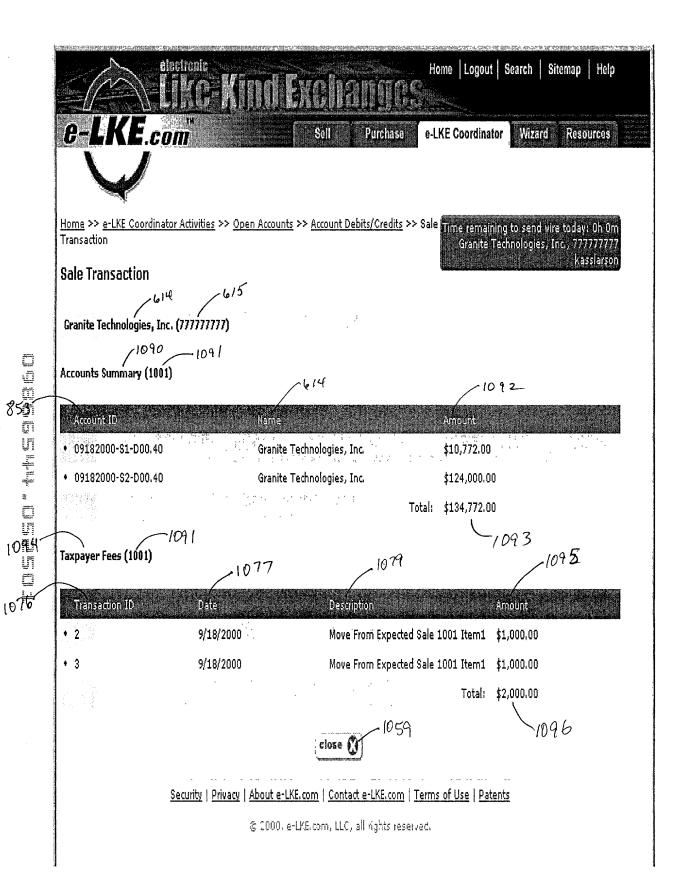
1083

\$125,000.00

-\$1,000.00

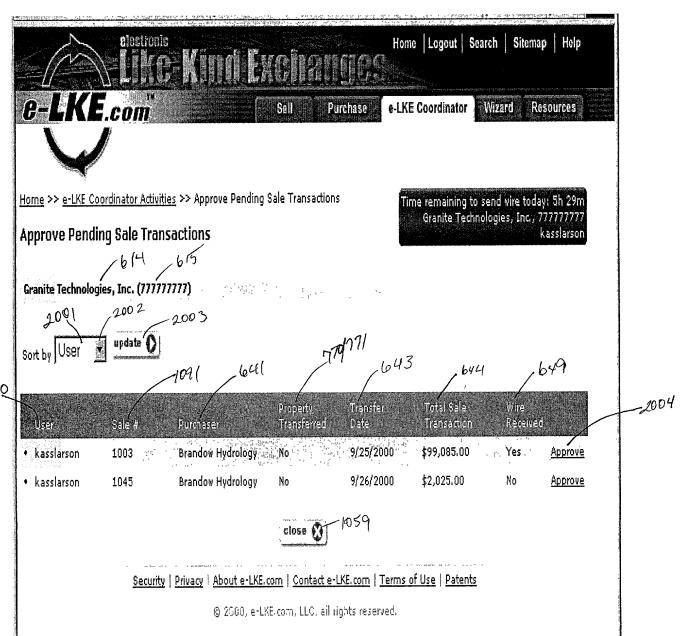
-1082

Total: \$124,000.00



Fi G. 41

1



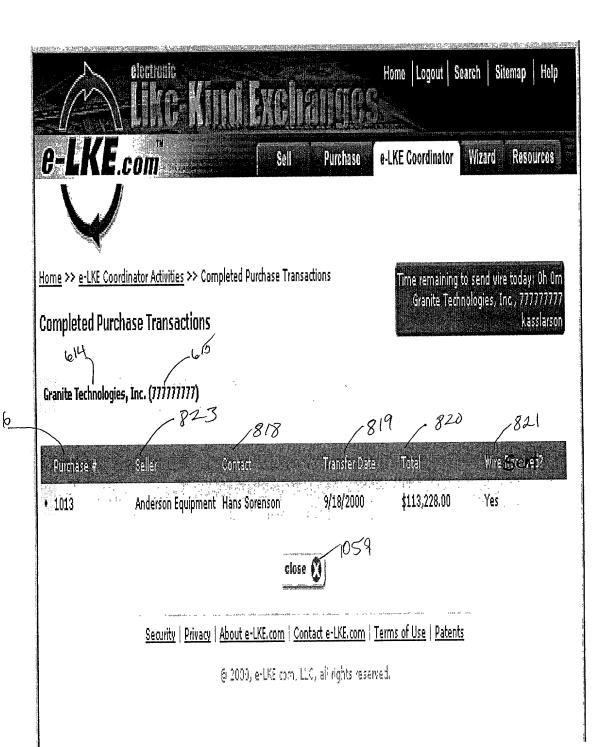
A SAC . * . * A SERVING CONTRACTOR OF THE CONTRA	NAME OF THE PARTY	20 PR	and the residence of the second section in the second
	KC-KIIII EXCIIA	Home   Logout	Search   Sitemap   Help Wizard Resources
	r Activities >> Approve Pending Sales Trans:	actions >> Approve Time remaining Granite Tex	to send wire todayr 5h 26m hnologies, Inc., 777777777 kasslarson
Approve Sale Transac	xion		
Sale Transaction 100	<b>)3</b>		* Indicates required.
Purchaser Information			
	th whom you've transacted before: -	-Select Purchaser - 💌 10ad 🕡	
If the purchaser is not liste	ed, enter their information below.	v _ k _ t	)
* Company Name:	Brandow Hydrology	×	
* Contact Name:	First: Mark L	Last: Brandow	
* Address 1:	450 Rapids Parkway	√ <sup>®</sup>	1
Address 2:			
* City:		* Zip Code   80401	
* Phone Number:	(303 ) 215 - 3535		
* Fax Number:	(303 )215 -3636	, , ,	
* Contact Email Address:	mb@brhyd com		
□ Notification of A	operty transfer date (mmm, dd, yy): 9/25/2 ssignment of Rights has previously be sale agreement with the purchaser (mmm, o	een made to purchaser	
-Sale Trams		។ នៃទៅនេះការបញ្ជាប់ទីក្រុស នៃទេស	n <del>vel</del> ne
DC 00 242 Heavy gene		* \$ 95000 . 00 * 10	0 .00000 % Temove ©
more about this code (9)	my though the		s, e
Description of item(s): *	GM 26 Yard Hauler		* * . *
State: Colorado	Çıt	ty: Denver	, 1 <sup>4</sup>
Prod. NO.: 050		acking 4:	
Tracking 5:		acking 6: *  acking 8:	
,			
	Sub To	otal: \$95,000.00	
	* Sales tax amo	unt: \$ 4085 . 00	
	Total sale amo	unt: \$99,085.00	
		To update the total, d	ick this button to ealculate 🚭
			add another item 🚱
	<b></b>	review transaction	-2005
'cancel		thatem resuggerion	
		not and KE corp. ) Towns of the 1 Dates	ate.
	Security   Privacy   About e-LKE.com   Conta		1-w
	Company of the second of the s		

Fi Gr. 43

ı

SELENAMEDEA MANAGE						
	electronic \ E is \$7 m = 1/4	end Cent	i Nomitae	Home Logout Se	arch Sitemap H	(I)
	Welling In		Mala Hara	The state of the s		r
e-LKI	E.com	Sell	1 Purchaso	e-LKE Coordinator	Wizard Resource	85
State Control of the Asset Con	Trans. Tr					79.00 miles
Home >> e-LKE C	oordinator Activities >> Cor	mpleted Sales Transa	ctions		send wire today: Oh	0m
Completed Sa	les Transactions	/	\	Granite Techn	ologies, Inc., 777777 kassla	son j
	614 615					Marian .
Granite Technolo	/ gies, Inc. (777777777)	642		13 644	649	
1	641		\(\text{u} - \text{u} \)			i arranggaga
Sale #	Purchaser	Conted # 1	Transfer Date		Wire Received?	
• 1001	ACME Industrial	Robert Smith	9/18/2000	\$125,000.00	Yes	!
• 1032	ACME Industrial	Robert Smith	8/21/2000	\$165,000.00	Yes	300
• 1033	Brandow Hydrology	Mark Brandow	9/10/2000	\$80,000.00	Yes	
		•	1050	7		
close 🖭						
1.05H		*******	are and artifician?			
	o usu l naturu	*******	^			
	Security   Privacy	About e-LKE.com   C		erms of Use   Patents		
	Security   Privacy	About e-LKE.com   C	Contact e-LKE.com   T			

١



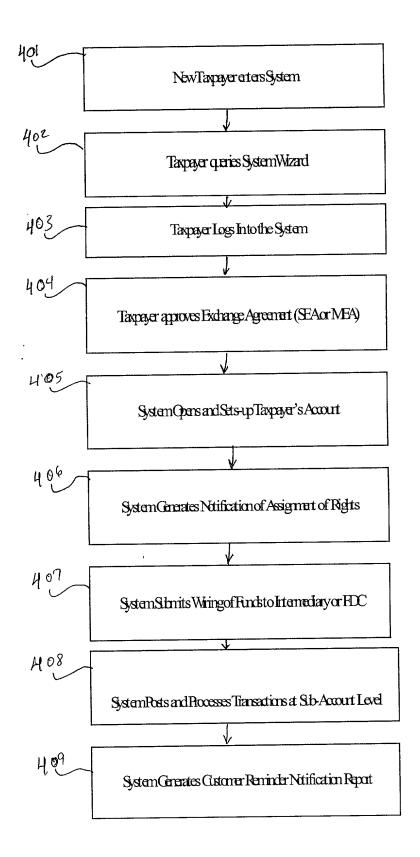


Fig. 46

- 1.) Ask the Taxpayer whether the expected proceeds from the proposed divestment are likely to be more or less than the basis amount left for future depreciation?
  - a.) If the Taxpayer's answer is "less" explain to the Taxpayer that the Taxpayer should exit the divestment Wizard process (or in one embodiment, exit the divestment Wizard process with an explanation to the Taxpayer)
  - b.) If the Taxpayer's answer is "more" continue with the Wizard process

- 2.) Is the item to be sold "business or investment property" within the U.S.?
  - a.) If the Taxpayer's answer is "no" explain to the Taxpayer that the Taxpayer should exit the divestment Wizard process (or in one embodiment, exit the divestment Wizard process with an explanation to the Taxpayer)
  - b.) If the Taxpayer's answer is "yes" continue with the Wizard process



FiG. 47a



- 3.) Is the item to be divested "inventory" in your hands or other excluded property, such as "stocks, bonds, notes, securities, partnership interests, intellectual property (for example, patent, trademark, copyright), or legal claims"?
  - a.) If the Taxpayer's answer is "yes" explain to the Taxpayer that the Taxpayer should exit the divestment Wizard process (or in one embodiment, exit the divestment Wizard process with an explanation to the Taxpayer)
  - b.) If the Taxpayer's answer is "no" continue with the Wizard process

423

- 4.) Is the item to be sold "real estate"?
  - a.) If the Taxpayer's answer is "yes," explain to the Taxpayer that the Taxpayer must acquire some type of real estate within the U.S. with the proceeds.
  - b.) If the Taxpayer's answer is "no" continue with the Wizard process



- 5.) Notify the Taxpayer that the item to be divestment appears to be depreciable equipment.
  - a.) Ask the Taxpayer to identify the divestment asset by selecting an SIC class or a Depreciable asset class from a list of SIC classes and Depreciable asset classes
  - b.) Notify the Taxpayer that the divestment and subsequent reinvestment would qualify for tax deferred treatment safe harbors as a Like Kind exchange if the Taxpayer reinvests the proceeds from the proposed divestment in certain classes of items for use in the U.S., and present to the Taxpayer a list of categories of items that correspond to a safe harbor reinvestment for the selected class of items being divested.

425

6.) Ask the Taxpayer to select a type of agreement that best describes the proposed Like Kind Exchange transaction(s) from the two choices of either: a Single Exchange Agreement (SEA) or a Master Exchange Agreement (MEA).

42,6

Wizard

Fig. 47c

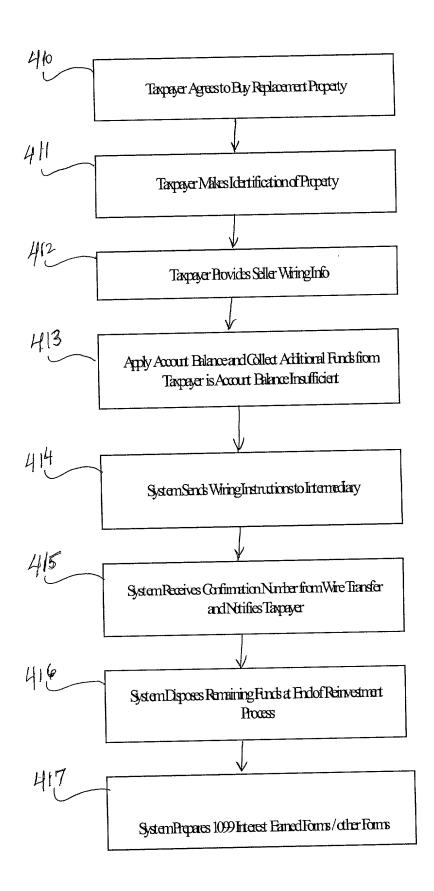


FiG. 48